

AMENDMENTS TO LB 918

(Amendments to Standing Committee amendments, AM1905)

Introduced by Cornett, 45.

1 1. Insert the following new section:

2 Sec. 3. Section 77-5719, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-5719 Taxpayer means any person subject to sales and
5 use taxes under the Nebraska Revenue Act of 1967 and subject to
6 withholding under section 77-2753 and any corporation, partnership,
7 limited liability company, cooperative, including a cooperative
8 exempt under section 521 of the Internal Revenue Code of 1986,
9 as amended, limited cooperative association, or joint venture that
10 is or would otherwise be a member of the same unitary group, if
11 incorporated, that is subject to such sales and use taxes or such
12 withholding. Taxpayer does not include a political subdivision or
13 an organization that is exempt from income taxes under section
14 501(a) of the Internal Revenue Code of 1986, as amended, or any
15 partnership, limited liability company, cooperative, including a
16 cooperative exempt under section 521 of the Internal Revenue Code
17 of 1986, as amended, limited cooperative association, or joint
18 venture in which political subdivisions or organizations described
19 in section 501(c) or (d) of the code hold an ownership interest of
20 ~~ten~~ twenty percent or more.

21 2. On page 13, line 21, after "77-5715," insert
22 "77-5719,"; and in line 26 after "77-5715," insert "77-5719,".

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3. Renumber the remaining sections accordingly.